

House File 2661 - Introduced

HOUSE FILE 2661

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2533)

(SUCCESSOR TO HF 2206)

A BILL FOR

1 An Act relating to public safety personnel by modifying the
2 retirement benefits of sheriffs and deputy sheriffs,
3 restricting bail for murder in the first degree or felonious
4 assaults committed upon public safety personnel, and
5 providing for a tax credit for moving expenses available
6 against the individual income tax for new public safety
7 personnel moving to the state, and including retroactive
8 applicability provisions.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 DIVISION I
2 IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM — SHERIFFS AND DEPUTY
3 SHERIFFS

4 Section 1. Section 97B.49C, subsection 1, paragraph a,
5 subparagraph (3), Code 2024, is amended to read as follows:

6 (3) For each active or inactive vested member retiring
7 on or after July 1, 1998, and before July 1, 2024, sixty
8 percent plus, if applicable, an additional three-eighths of
9 one percentage point for each additional calendar quarter of
10 eligible service beyond twenty-two years of service, not to
11 exceed a total of twelve additional percentage points.

12 Sec. 2. Section 97B.49C, subsection 1, paragraph a, Code
13 2024, is amended by adding the following new subparagraph:

14 NEW SUBPARAGRAPH. (4) For each active or inactive vested
15 member retiring on or after July 1, 2024, sixty percent plus,
16 if applicable, an additional five-eighths of one percentage
17 point for each additional calendar quarter of eligible service
18 beyond twenty-two years of service, not to exceed a total of
19 twenty additional percentage points.

20 Sec. 3. Section 97B.49C, Code 2024, is amended by adding the
21 following new subsection:

22 NEW SUBSECTION. 2A. *Annual adjustment of allowance.* A
23 member who retires from employment as a sheriff or deputy
24 sheriff on or after July 1, 2024, and who receives a monthly
25 retirement allowance under this section shall have the monthly
26 allowance adjusted as follows:

27 a. On each July 1, the monthly retirement allowance
28 authorized in this section and payable to a member retired
29 prior to that date, and to a beneficiary or contingent
30 annuitant entitled to a monthly retirement allowance prior
31 to that date, shall be adjusted by adding to the monthly
32 retirement allowance payable on that date an amount equal to
33 the sum of one and one-half percent of the monthly retirement
34 allowance payable on that date.

35 b. A retired member, beneficiary, or contingent annuitant

1 shall not be eligible for an annual readjustment of allowance
2 provided in this subsection unless the member has twenty-two
3 years of eligible service and attained the age of fifty years
4 prior to the member's termination of employment.

5 *c.* A retired member, beneficiary, or contingent annuitant
6 that receives an annual adjustment of allowance provided in
7 this subsection shall not be eligible for the retirement
8 dividends under section 97B.49F.

9

DIVISION II

10

ASSAULT ON PUBLIC SAFETY PERSONNEL — BAIL

11 Sec. 4. Section 124.416, Code 2024, is amended to read as
12 follows:

13 **124.416 Exception to restrictions on bail.**

14 Notwithstanding [section 811.1](#), the court, after making the
15 finding required by section 811.1, subsection 3 2, paragraph
16 "d", may admit a person convicted of a violation of section
17 124.401, subsection 2, or of a violation of [section 124.406](#),
18 to bail if the prosecuting attorney in the action and the
19 defendant's counsel jointly petition the court to admit the
20 person to bail.

21 Sec. 5. Section 811.1, Code 2024, is amended to read as
22 follows:

23 **811.1 Bail and bail restrictions.**

24 1. For purposes of this section:

25 a. "Assault" means the same as defined in section 708.1.

26 b. "Charged" means the same as "charge" as defined in
27 section 801.4.

28 c. "Felonious assault upon an officer" means the defendant
29 committed an assault, for which the penalty is a felony, with
30 the knowledge the person against whom the felonious assault was
31 committed was a peace officer or correctional officer, acting
32 in the peace officer's or correctional officer's official
33 capacity.

34 d. "Peace officer" means the same as defined in section
35 801.4.

1 2. All defendants are bailable both before and after
2 conviction, by sufficient surety, or subject to release
3 upon condition or on their own recognizance, except that the
4 following defendants shall not be admitted to bail:

5 a. A defendant charged with murder in the first degree of a
6 peace officer in violation of section 707.2, if the murder in
7 the first degree was committed with the knowledge the person
8 against whom the murder was committed was a peace officer
9 or correctional officer, acting in the peace officer's or
10 correctional officer's official capacity.

11 ~~1.~~ b. A defendant awaiting judgment of conviction and
12 sentencing following either a plea or verdict of guilty of a
13 class "A" felony; forcible felony as defined in [section 702.11](#);
14 a felonious assault upon an officer; any class "B" felony
15 included in [section 462A.14](#) or [707.6A](#); any felony included in
16 section 124.401, subsection 1, paragraph "a" or "b"; a second
17 or subsequent offense under [section 124.401, subsection 1](#),
18 paragraph "c"; any public offense committed while detained
19 pursuant to [section 229A.5](#); or any public offense committed
20 while subject to an order of commitment pursuant to chapter
21 229A.

22 ~~2.~~ c. A defendant appealing a conviction of a class
23 "A" felony; forcible felony as defined in [section 702.11](#); a
24 felonious assault upon an officer; any class "B" or "C" felony
25 included in [section 462A.14](#) or [707.6A](#); any felony included in
26 section 124.401, subsection 1, paragraph "a" or "b"; or a second
27 or subsequent conviction under [section 124.401, subsection 1](#),
28 paragraph "c"; any public offense committed while detained
29 pursuant to [section 229A.5](#); or any public offense committed
30 while subject to an order of commitment pursuant to chapter
31 229A.

32 ~~3.~~ d. Notwithstanding ~~subsections 1 and 2~~ paragraphs
33 "b" and "c", a defendant awaiting judgment of conviction and
34 sentencing following either a plea or verdict of guilty of,
35 or appealing a conviction of, any felony offense included in

1 section 708.11, subsection 3, or a felony offense under chapter
2 124 not provided for in subsection 1 or 2, is presumed to be
3 ineligible to be admitted to bail unless the court determines
4 that such release reasonably will not result in the person
5 failing to appear as required and will not jeopardize the
6 personal safety of another person or persons.

7

DIVISION III

8

PUBLIC SAFETY OFFICER MOVING EXPENSES — TAX CREDIT

9 Sec. 6. NEW SECTION. 422.12P Public safety officer moving
10 expense — tax credit.

11 1. For purposes of this section, unless the context
12 otherwise requires:

13 a. "*Moving expense*" means an unreimbursed expense for moving
14 household goods and personal effects from the former residence
15 of the new resident to this state including travel expenses for
16 meals and lodging.

17 b. "*New resident*" means an individual who becomes a resident
18 of Iowa, after July 1, 2024, upon taking full-time employment
19 as a public safety officer in this state, who remains a
20 resident of and employed full-time as a public safety officer
21 in this state when claiming the credit, and who has not been
22 a resident of this state at any time during the previous
23 twelve-month period prior to establishing residency in this
24 state.

25 c. "*Public safety officer*" means a peace officer as defined
26 in section 801.4 or a correctional officer.

27 2. The taxes imposed under this subchapter, less the credits
28 allowed under section 422.12, shall be reduced by a public
29 safety officer moving expense tax credit equal to the amount of
30 moving expense incurred by the new resident in connection with
31 taking full-time employment as a public safety officer in this
32 state, not to exceed two thousand dollars.

33 3. Any credit in excess of the tax liability is refundable.
34 In lieu of claiming a refund, the taxpayer may elect to have
35 the overpayment shown on the taxpayer's final, completed return

1 credited to the tax liability for the following tax year.

2 4. The credit under this section with respect to any moving
3 expense shall be allowed during a tax year as follows:

4 a. For any moving expense paid or incurred prior to or
5 during the tax year in which the new resident is employed
6 full-time in the state, the tax year in which the full-time
7 employment begins.

8 b. For any qualified moving expense paid or incurred after
9 the tax year in which the full-time employment begins, the tax
10 year in which the moving expense is paid or incurred.

11 5. The department of revenue shall adopt rules to administer
12 this section.

13 Sec. 7. RETROACTIVE APPLICABILITY. This division of this
14 Act applies retroactively to January 1, 2024, for tax years
15 beginning on or after that date.

16 EXPLANATION

17 The inclusion of this explanation does not constitute agreement with
18 the explanation's substance by the members of the general assembly.

19 This bill relates to public safety personnel by modifying
20 the retirement benefits of sheriffs and deputy sheriffs,
21 restricting bail for a murder offense in the first degree or
22 felonious assaults committed upon public safety personnel,
23 and providing for a tax credit for moving expenses available
24 against the individual income tax for new public safety
25 personnel moving to the state.

26 DIVISION I — IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM —
27 SHERIFFS AND DEPUTY SHERIFFS. The bill modifies the portion
28 of the Iowa public employees' retirement system (IPERS)
29 established for sheriffs and deputies (member).

30 The monthly retirement benefit under IPERS for a sheriff
31 or deputy sheriff is calculated by multiplying the retiree's
32 applicable covered wage by a percentage. The bill increases,
33 for sheriffs and deputy sheriffs retiring on or after July 1,
34 2024, the applicable percentage used to calculate the retiree's
35 monthly retirement benefit by five-eighths of one percentage

1 point for each calendar quarter of service beyond 22 years of
2 service up to a maximum of 20 additional percentage points.
3 Under current law, the applicable percentage is increased by
4 three-eighths of one percentage point up to a maximum of 12
5 additional percentage points for calendar quarters of service
6 beyond 22 years of service.

7 The bill establishes a cost-of-living adjustment (COLA) to
8 the monthly allowance for active and inactive members and to
9 any beneficiaries and contingent annuitants for retirements
10 occurring on or after July 1, 2024. Beginning July 1, 2024,
11 and on each July 1 thereafter, the monthly retirement allowance
12 of such a member or a beneficiary or contingent annuitant shall
13 be adjusted by adding to the monthly retirement allowance an
14 amount equal to 1.5 percent of the monthly retirement allowance
15 payable on that date. Such a member, or a beneficiary or
16 contingent annuitant, is not eligible for the COLA increase
17 unless the member has 22 years of eligible service and attained
18 50 years of age prior to the retirement date of the member.
19 A retired member, beneficiary, or contingent annuitant that
20 receives the COLA is not eligible for the retirement dividends
21 under Code section 97B.49F.

22 DIVISION II — MURDER OR FELONIOUS ASSAULT ON PUBLIC SAFETY
23 PERSONNEL — BAIL RESTRICTIONS. The bill specifies a defendant
24 charged with murder in the first degree of a peace officer or
25 correctional officer is not eligible for bail if the murder in
26 the first degree was committed with the knowledge the person
27 against whom the murder was committed was a peace officer
28 or correctional officer, acting in the peace officer's or
29 correctional officer's official capacity.

30 The bill also specifies a defendant awaiting sentencing
31 after a plea of guilty or a conviction for a felonious assault
32 upon a peace officer or correctional officer is not eligible
33 for bail and a defendant appealing a conviction for a felonious
34 assault upon a peace officer or correctional officer is not
35 eligible for bail.

1 For a defendant awaiting sentencing after a conviction or
2 guilty plea of, or appealing a conviction for, a felonious
3 assault upon a peace officer or correctional officer for which
4 bail is restricted under the bill, the defendant is required to
5 have knowledge the person against whom the felonious assault
6 was committed was such an officer acting in the officer's
7 official capacity.

8 DIVISION III — PUBLIC SAFETY OFFICER MOVING EXPENSES —
9 TAX CREDIT. The bill creates a public safety officer moving
10 expense tax credit available against the individual income
11 tax. The amount of the tax credit shall equal the amount of
12 the unreimbursed moving expenses incurred by a new resident in
13 connection with taking full-time employment as a public safety
14 officer not to exceed \$2,000.

15 The tax credit is refundable. In lieu of claiming a refund,
16 the new resident may elect to have the overpayment shown on the
17 taxpayer's final, completed return for the following tax year.

18 The bill specifies the tax year when the tax credit is
19 allowed dependent upon when the full-time employment begins or
20 when the moving expenses are incurred.

21 This division applies retroactively to January 1, 2024, for
22 tax years beginning on or after that date.